

**AMENDMENTS TO THE ABSTRACT**

**Please amend the abstract as set forth on the attached separate sheet.**

## ABSTRACT OF THE DISCLOSURE



The present invention enables part of coded video data and coded audio data which are recorded as an MPEG stream to be dubbed, with changing the coding method into an optimum coding method. A signal processing apparatus of this invention includes a reading ~~means-2-part~~ part for reading an MPEG stream ~~is~~-recorded on an optical disk-4; a video decoding ~~means-3-part~~ part for decoding MPEG2-coded video data included in the read MPEG stream; and an audio decoding ~~means-5-part~~ part for decoding AAC-coded audio data included in the read MPEG stream. This signal processing apparatus re-codes decoded video data corresponding to the image of a frame which is designated by user's operation, and decoded audio data corresponding to the video data, by JPEG method and MP3 method, respectively, and records re-coded data on a memory card-8.